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NO. 90-1484

Supreme Court, U.S.
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IN THE
SUPREME COURT OF THE UNITED STATES
OCTOBER TERM, 1990

UNITED STATES OF AMERICA,

Petitioner,

v.

FRED STANTON SMITH, et al.,

Respondents.

On Petition for a Writ of Certiorari
to the United States Court of Appeals
for the Eleventh Circuit

BRIEF OF RESPONDENT SHUTTS & BOWEN ON
PETITION FOR WRIT OF CERTIORARI

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April 1991 Shutts & Bowen

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Respondent Shutts & Bowen was an
intervenor in the courts below. In
this capacity Shutts & Bowen took no
position on the merits of the
respective arguments advanced by the
parties. Rather it argued that its

fee award had priority over the tax claim as a matter of law, and as a result, the stay prohibiting the liquidating trustee from disbursing any funds from the trust should be lifted as to Shutts & Bowen's claim.

None of the lower courts reached this question as each held the trustee not responsible for the payment of taxes. This Court, by order dated January 22, 1991, refused to continue the stay pending the outcome of these proceedings, and, thus, Shutts & Bowen's argument has become moot.

Respectfully submitted,

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